



Midpeninsula Regional
Open Space District

R-17-16
Meeting 17-03
January 25, 2017

AGENDA ITEM 6

AGENDA ITEM

Fiscal Year 2016-17 Quarter 2 District Budget Amendments

GENERAL MANAGER'S RECOMMENDATIONS

Adopt a resolution approving the proposed FY2016-17 Quarter 2 District Budget amendments, and affirming the adopted FY2016-17 District Budget by fund.

SUMMARY

This report presents the Quarter 2 proposed budget amendments by fund. Requests for budget increases for services and supplies, and capital improvements have been funded by savings, resulting in no change to the Fiscal Year 2016-17 (FY2016-17) Budget as amended. Following recommendations from the District's auditors, the District will revise its policy to adopt fund-by-fund budgeting. This report outlines the recommendation and revised FY2016-17 budget adoption by fund. All subsequent budget amendments will be presented and approved by fund.

DISCUSSION

The Board of Directors (Board) adopted the FY2016-17 Budget and Action Plan at the June 22, 2016 regular meeting (Reports R-16-71). The FY2016-17 adopted budget was \$58.1 million.

As of December 31, 2016, the Board had authorized budget amendments increasing the adopted budget by \$9,101,214 to cover personnel services, unanticipated services and supplies expenses, as well as unanticipated capital improvement project costs, and new land purchases.

The proposed Quarter 2 budget amendments will result in no change to the FY2016-17 budget as amended. Requests for budget increases in Quarter 2 have been funded by savings, resulting in net-zero budget amendments across District departments and funds.

Table 1A lists the Board authorized budget amendments through December 31, 2016.

Table 1A: Year-to-Date Board Approved Budget Amendments

Budget Amendment Description	Adopted Budget	Budget Amendment	Amended Budget
Mt. Umunhum Summit Restoration (MAA 23-004)	\$5,423,250	\$3,466,450	\$8,889,700
Mt. Umunhum Road Rehabilitation (MAA 23-006)	\$3,566,400	\$2,764,672	\$6,331,072
Red Barn Public Access Area (MAA 05-005)	\$165,000	\$60,000	\$225,000
Sears Ranch Road Drainage Upgrade (MAA 07-010)	\$265,000	\$207,150	\$472,150
Rosetta Property Purchase	\$0	\$1,650,000	\$1,650,000
BCR Invasive Weed Management (MAA 21-007)	\$91,880	\$37,000	\$128,880
Navid Exchange	\$0	\$39,000	\$39,000
Quarter 1 Budget Amendments		\$876,942	
Board-Approved Amendment Subtotal		\$9,101,214	

Under the General Manager's authority, net-zero transfers/budget amendments have been administratively processed to cover unanticipated capital improvement project costs. Table 1B lists the administratively approved budget amendments.

Table 1B: Year-to-Date Administratively Approved Budget Amendments

Budget Admendment Description	Board Approved Amendments	Budget Amendment	Amended Budget
Mt. Umunhum Road Rehabilitation (MAA 23-006)	\$6,331,072	(\$79,000)	\$6,252,072
Mt. Umunhum Summit Restoration (MAA 23-004)	\$8,889,700	\$60,000	\$8,949,700
Mt. Umunhum Trail & Bridge (MAA 23-002)	\$0	\$19,000	\$19,000
Administrative Amendment Subtotal		\$0	

Proposed Quarter 2 Amendments to the FY2016-17 Budget

The proposed Quarter 2 budget amendments result in no change to the amended FY2016-17 Budget total of \$67.2 million. Budget increases have been funded by savings across departments and funds, resulting in net-zero budget adjustments for Quarter 2.

Table 2 summarizes the FY2016-17 adopted budget, YTD approved budget amendments, and proposed Quarter 2 budget amendments by Department.

Table 2: Summary of FY2016-17 Budget by Department

	FY2017 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2016)	Quarter 2 Proposed Budget Amendments	FY2017 Proposed Amended Budget
Administrative Services	\$16,275,246		\$16,275,246	(\$76,806)	\$16,198,440
Engineering & Construction	\$12,715,769	\$6,438,272	\$19,154,041	\$18,524	\$19,172,565
General Counsel	\$573,071		\$573,071	\$0	\$573,071
General Manager's Office	\$1,902,242		\$1,902,242	(\$400)	\$1,901,842
Land & Facilities	\$10,933,161	\$178,590	\$11,111,751	\$34,989	\$11,146,740
Natural Resources	\$3,465,029	(\$225,956)	\$3,239,073	(\$0)	\$3,239,073
Planning	\$3,608,172	\$168,000	\$3,776,172	\$5,060	\$3,781,232
Public Affairs	\$1,763,266		\$1,763,266	\$4,220	\$1,767,486
Real Property	\$1,790,866	\$2,389,000	\$4,179,866	\$0	\$4,179,866
Visitor Services	\$5,091,219	\$153,308	\$5,244,527	\$14,413	\$5,258,940
Total	\$58,118,040	\$9,101,214	\$67,219,254	\$0	\$67,219,254

Operating Budget

Services and Supplies

The services and supplies budget (Funds 10 and 20) is proposed to decrease by \$13,605. Services and supplies line item budget reductions have been used to fund requests for budget line increases, resulting in a total net savings of \$13,605. The following is a highlight of significant budget savings:

- Net savings of \$76,806 in Administrative Services due to savings from the recently approved Ersi Enterprise License Agreement, and the reduction in GIS software needs for the GIS Enterprise project based on consultant recommendation.
- Savings of \$21,846 in Natural Resources Department resulting from delays associated with the Prescribe Fire Burn program development. Savings have been re-appropriated to fund budget increases in the Department's services and supplies budget.

Unanticipated services and supplies expenses have been funded with the use of significant budget reductions within the services and supplies budget category. The following expenses were funded with budget savings:

- Purchase of laptops for all District Rangers (25 laptops).
- Additional staff training across the District.
- Improved internet connectivity and bandwidth at the South Area Outpost Field Office.

The net savings of \$13,605 in the services and supplies budget category will be re-appropriated to fund Measure AA (Fund 30) capital budget increases.

Capital Budget

General Fund Capital Budget

The general fund (Fund 40) capital budget is proposed to decrease by \$80,000.

Due to Environmental Impact Report (EIR) requirements, the BCR Cultural Resource Assessment project budget will be re-appropriated to the Measure AA (Fund 30) capital budget. During the EIR preparation for the Bear Creek Redwoods Preserve Plan, it was determined that formal cultural assessment surveys are required prior to implementation of improvement activities necessary to open the preserve for public access. The project was originally budgeted in General Fund-Capital, but EIR requirements make it eligible for Measure AA funding.

The proposed reduction in the BCR Cultural Resource Assessment project will result in a net-zero budget transfer from the General Fund (Fund 40) capital budget to the Measure AA (Fund 30) capital budget.

Measure AA Capital Budget

The Measure AA (Fund 30) capital budget is proposed to increase by \$93,605.

The proposed Measure AA budget increase reflects the net-zero budget transfer of \$80,000 from the General Fund (Fund 40) capital budget for the BCR Cultural Resource Assessment project. Net savings of \$13,605 from the services and supplies budget category will fund budget increases for unanticipated capital project expenses. Unanticipated vehicle rental expenses for

project management staff working on the Mt. Umunhum projects require a budget increase of \$13,052. A minimal budget increase of \$554 is requested to cover unbudgeted expenses associated with legal/classified for the Bear Creek Redwoods Preserve Plan: Invasive Weed Treatment/Restoration (AA21-007) project.

Formation of Debt Service Fund

Following recommendations from the District's auditors, a Debt Service Fund (Fund 50) has been established, resulting in a net-zero budget transfer of \$11,084,840 from Fund 10 and Fund 30.

Fund-by-Fund Budget Adoption

Subsequent to the FY2015-16 Annual Financial Audit, the District's auditors recommended that the District revise its policy to implement fund-by-fund budgeting. The Auditor's Recommendations to Management letter states the following:

“In order to ensure the financial stability of each fund reported by the District, improve overall financial reporting and ensure comparability to the final “actual” numbers presented in reports by the District, we recommend that the District update its budget policy to require a fund-by-fund budget that matches internal and external District financial reporting.”

To comply with the auditors' recommendation, the FY2016-17 Adopted Budget will be revised to reflect budget adoption by fund. All subsequent budget amendments will be presented and approved by the Board in alignment with the adopted budget by fund. Table 3 below outlines the FY2016-17 Budget by Fund.

Table 3: Affirm FY2016-17 Budget by Fund

DISTRICT BUDGET BY CATEGORY	FY2016-17 Adopted Budget	DISTRICT BUDGET BY FUND	Amended by Fund FY2016-17 Adopted Budget
Operating	\$27,342,350	General Fund Operating (Fund 10)	\$27,209,300
		Hawthorns (Fund 20)	\$133,050
Capital (MAA)	\$15,066,450	Measure AA Land/Capital (Fund 30)	\$15,674,800
Land (MAA)	\$608,350		
Capital (GF)	\$3,616,300	General Fund Land/Capital (Fund 40)	\$4,016,050
Land (GF)	\$399,750		
Debt	\$11,084,840	Debt Service Fund (Fund 50)	\$11,084,840
TOTAL DISTRICT BUDGET	\$58,118,040		\$58,118,040

FISCAL IMPACT

Board approval of the FY2016-17 proposed budget amendments result in no change to the District's FY2016-17 Budget of \$67,219,254. Significant savings were used to fund budget increases for unanticipated services and supplies expenses, as well as unanticipated project expenses.

DISTRICT BUDGET BY FUNDING SOURCE	FY2016-17 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2016)	Quarter 2 Proposed Budget Amendments	FY2016-17 Proposed Amended Budget
General Fund Operating (Fund 10)	\$27,209,300	\$187,834	\$27,397,134	(\$12,405)	\$27,384,729
Hawthorns (Fund 20)	\$133,050	\$0	\$133,050	(\$1,200)	\$131,850
Measure AA Land/Capital (Fund 30)	\$15,674,800	\$7,303,380	\$22,978,180	\$93,605	\$23,071,785
General Fund Land/Capital (Fund 40)	\$4,016,050	\$1,610,000	\$5,626,050	(\$80,000)	\$5,546,050
Debt Service Fund (Fund 50)	\$11,084,840	\$0	\$11,084,840	\$0	\$11,084,840
TOTAL DISTRICT BUDGET	\$58,118,040	\$9,101,214	\$67,219,254	\$0	\$67,219,254

PUBLIC NOTICE

Public notice was provided as required by the Brown Act.

CEQA COMPLIANCE

This item is not a project subject to the California Environmental Quality Act.

NEXT STEPS

Upon Board approval, staff will make the necessary Budget amendments.

Attachments:

1. Resolution Amending the FY2016-17 Budget by Fund
2. FY2016-17 Quarter 2 Budget Amendments by Department & Budget Category
3. Quarter 2 Budget Amendments Detail

Responsible Department Head:
Stefan Jaskulak, Chief Financial Officer

Prepared by:
Nicole Gonzales, Finance & Budget Analyst II

RESOLUTION NO. 17-___

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MIDPENINSULA REGIONAL OPEN SPACE DISTRICT AMENDING
THE BUDGET FOR FISCAL YEAR 2016-17**

WHEREAS, on June 22, 2016 the Board of Directors of the Midpeninsula Regional Open Space District adopted the Fiscal Year 2016-17 Budget and Action Plan; and

WHEREAS, on October 26, 2016 the Board of Directors of the Midpeninsula Regional Open Space District amended the FY2016-17 Budget; and

WHEREAS, the General Manager recommends amending the FY 2016-17 Budget to adopt the budget by fund to adhere to the District auditor's recommendation; and

WHEREAS, the General Manager recommends amending the FY 2016-17 Budget to reflect requests for budget increases for services and supplies, and capital improvements which have been funded by savings, resulting in no net increase;

NOW, THEREFORE, the Board of Directors of the Midpeninsula Regional Open Space District does resolve as follows:

SECTION ONE. Affirm the FY2016-17 Budget as adopted on June 22, 2016 by fund.

DISTRICT BUDGET BY CATEGORY	FY2016-17 Adopted Budget	DISTRICT BUDGET BY FUND	Amended by Fund FY2016-17 Adopted Budget
Operating	\$27,342,350	General Fund Operating (Fund 10)	\$27,209,300
		Hawthorns (Fund 20)	\$133,050
Capital (MAA)	\$15,066,450	Measure AA Land/Capital (Fund 30)	\$15,674,800
Land (MAA)	\$608,350		
Capital (GF)	\$3,616,300	General Fund Land/Capital (Fund 40)	\$4,016,050
Land (GF)	\$399,750		
Debt	\$11,084,840	Debt Service Fund (Fund 50)	\$11,084,840
TOTAL DISTRICT BUDGET	\$58,118,040		\$58,118,040

SECTION TWO. Approve the recommended budget amendments to the FY2016-17 Budget for the Midpeninsula Regional Open Space District as follows:

DISTRICT BUDGET BY FUNDING SOURCE	FY2016-17 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2016)	Quarter 2 Proposed Budget Amendments	FY2016-17 Proposed Amended Budget
General Fund Operating (Fund 10)	\$27,209,300	\$187,834	\$27,397,134	(\$12,405)	\$27,384,729
Hawthorns (Fund 20)	\$133,050	\$0	\$133,050	(\$1,200)	\$131,850
Measure AA Land/Capital (Fund 30)	\$15,674,800	\$7,303,380	\$22,978,180	\$93,605	\$23,071,785
General Fund Land/Capital (Fund 40)	\$4,016,050	\$1,610,000	\$5,626,050	(\$80,000)	\$5,546,050
Debt Service Fund (Fund 50)	\$11,084,840	\$0	\$11,084,840	\$0	\$11,084,840
TOTAL DISTRICT BUDGET	\$58,118,040	\$9,101,214	\$67,219,254	\$0	\$67,219,254

SECTION THREE. Monies are hereby appropriated in accordance with said budget by fund.

SECTION FOUR. Except as herein modified, the FY 2016-17 Budget and Action Plan, Resolution No. 16-25 as amended, shall remain in full force and effect.

* * * * *

PASSED AND ADOPTED by the Board of Directors of the Midpeninsula Regional Open Space District on _____, 2017, at a regular meeting thereof, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

APPROVED:

Secretary
Board of Directors

President
Board of Directors

APPROVED AS TO FORM:

General Counsel

I, the District Clerk of the Midpeninsula Regional Open Space District, hereby certify that the above is a true and correct copy of a resolution duly adopted by the Board of Directors of the Midpeninsula Regional Open Space District by the above vote at a meeting thereof duly held and called on the above day.

District Clerk

FY 2017 Quarter 2 Budget Amendments by Department & Budget Category (Attachment 2)

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY2017 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2016)	Quarter 2 Proposed Budget Amendments	FY2017 Proposed Amended Budget
Administrative Services					
Salaries and Benefits	\$3,564,339		\$3,564,339		\$3,564,339
Services and Supplies	\$1,099,367		\$1,099,367	(\$76,806)	\$1,022,561
Total Operating Expenditures	\$4,663,706		\$4,663,706	(\$76,806)	\$4,586,900
General Fund Capital	\$526,700		\$526,700		\$526,700
Debt Service	\$11,084,840		\$11,084,840		\$11,084,840
Total Administrative Services Expenditures	\$16,275,246		\$16,275,246	(\$76,806)	\$16,198,440
Engineering & Construction					
Salaries and Benefits	\$661,344		\$661,344		\$661,344
<i>Less: MAA Reimbursable Staff Costs</i>	<i>(\$152,917)</i>		<i>(\$152,917)</i>		<i>(\$152,917)</i>
Net Salaries and Benefits	\$508,427		\$508,427		\$508,427
Services and Supplies	\$59,550		\$59,550	\$5,473	\$65,023
Total Operating Expenditures	\$567,977		\$567,977	\$5,473	\$573,449
<i>General Fund Capital</i>	<i>\$532,750</i>		<i>\$532,750</i>		<i>\$532,750</i>
<i>Measure AA Capital</i>	<i>\$11,615,042</i>	<i>\$6,438,272</i>	<i>\$18,053,314</i>	<i>\$13,052</i>	<i>\$18,066,366</i>
Total Capital Expenditures	\$12,147,792	\$6,438,272	\$18,586,064	\$13,052	\$18,599,116
Total Engineering & Construction Expenditures	\$12,715,769	\$6,438,272	\$19,154,041	\$18,524	\$19,172,565
General Counsel					
Salaries and Benefits	\$511,956		\$511,956		\$511,956
Services and Supplies	\$61,115		\$61,115		\$61,115
Total Operating Expenditures	\$573,071		\$573,071	\$0	\$573,071
Total General Counsel Expenditures	\$573,071		\$573,071	\$0	\$573,071
General Manager					
Salaries and Benefits	\$1,500,452		\$1,500,452		\$1,500,452
Services and Supplies	\$401,790		\$401,790	(\$400)	\$401,390
Total Operating Expenditures	\$1,902,242		\$1,902,242	(\$400)	\$1,901,842
Total General Manager Expenditures	\$1,902,242		\$1,902,242	(\$400)	\$1,901,842
Land & Facilities					
Salaries and Benefits	\$5,099,687		\$5,099,687		\$5,099,687
<i>Less: MAA Reimbursable Staff Costs</i>	<i>(\$657,176)</i>		<i>(\$657,176)</i>		<i>(\$657,176)</i>
Net Salaries and Benefits	\$4,442,511		\$4,442,511		\$4,442,511
Services and Supplies	\$3,244,861	\$178,590	\$3,423,451	\$34,989	\$3,458,440
Total Operating Expenditures	\$7,687,372	\$178,590	\$7,865,962	\$34,989	\$7,900,951
<i>General Fund Capital</i>	<i>\$2,196,650</i>		<i>\$2,196,650</i>		<i>\$2,196,650</i>
<i>Measure AA Capital</i>	<i>\$1,049,139</i>		<i>\$1,049,139</i>		<i>\$1,049,139</i>
Total Capital Expenditures	\$3,245,789		\$3,245,789	\$0	\$3,245,789
Total Land & Facilities Expenditures	\$10,933,161	\$178,590	\$11,111,751	\$34,989	\$11,146,740
Natural Resources					
Salaries and Benefits	\$1,336,729		\$1,336,729		\$1,336,729
<i>Less: MAA Reimbursable Staff Costs</i>	<i>(\$193,837)</i>		<i>(\$193,837)</i>		<i>(\$193,837)</i>
Net Salaries and Benefits	\$1,142,892		\$1,142,892		\$1,142,892
Services and Supplies	\$1,148,720	(\$144,064)	\$1,004,656	(\$554)	\$1,004,102
Total Operating Expenditures	\$2,291,612	(\$144,064)	\$2,147,548	(\$554)	\$2,146,994
<i>General Fund Capital</i>	<i>\$120,000</i>	<i>(\$40,000)</i>	<i>\$80,000</i>	<i>(\$80,000)</i>	<i>\$0</i>
<i>Measure AA Capital</i>	<i>\$1,053,417</i>	<i>(\$41,892)</i>	<i>\$1,011,525</i>	<i>\$80,554</i>	<i>\$1,092,079</i>
Total Capital Expenditures	\$1,173,417	(\$81,892)	\$1,091,525	\$554	\$1,092,079
Total Natural Resources Expenditures	\$3,465,029	(\$225,956)	\$3,239,073	(\$0)	\$3,239,073

FY 2017 Quarter 2 Budget Amendments by Department & Budget Category (Attachment 2)

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY2016-17 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 09/30/2016)	Quarter 1 Proposed Budget Amendments	FY2016-17 Proposed Amended Budget
Planning					
Salaries and Benefits	\$1,352,252		\$1,352,252		\$1,352,252
<i>Less: MAA Reimbursable Staff Costs</i>	<i>(\$33,752)</i>		<i>(\$33,752)</i>		<i>(\$33,752)</i>
Net Salaries and Benefits	\$1,318,500		\$1,318,500		\$1,318,500
Services and Supplies	\$700,620		\$700,620	\$5,060	\$705,680
Total Operating Expenditures	\$2,019,120		\$2,019,120	\$5,060	\$2,024,180
<i>General Fund Capital</i>	<i>\$240,200</i>		<i>\$240,200</i>		<i>\$240,200</i>
<i>Measure AA Capital</i>	<i>\$1,348,852</i>	<i>\$168,000</i>	<i>\$1,516,852</i>		<i>\$1,516,852</i>
Total Capital Expenditures	\$1,589,052	\$168,000	\$1,757,052	\$0	\$1,757,052
Total Planning Expenditures	\$3,608,172	\$168,000	\$3,776,172	\$5,060	\$3,781,232
Public Affairs					
Salaries and Benefits	\$969,616		\$969,616		\$969,616
Services and Supplies	\$793,650		\$793,650	\$4,220	\$797,870
Total Operating Expenditures	\$1,763,266		\$1,763,266	\$4,220	\$1,767,486
Total Public Affairs Expenditures	\$1,763,266		\$1,763,266	\$4,220	\$1,767,486
Real Property					
Salaries and Benefits	\$626,896		\$626,896		\$626,896
<i>Less: MAA Reimbursable Staff Costs</i>	<i>\$0</i>		<i>\$0</i>		<i>\$0</i>
Net Salaries and Benefits	\$626,896		\$626,896		\$626,896
Services and Supplies	\$155,870		\$155,870		\$155,870
Total Operating Expenditures	\$782,766		\$782,766	\$0	\$782,766
<i>General Fund Land and Associated Costs</i>	<i>\$399,750</i>	<i>\$1,650,000</i>	<i>\$2,049,750</i>		<i>\$2,049,750</i>
<i>Measure AA Land and Associated Costs</i>	<i>\$608,350</i>	<i>\$739,000</i>	<i>\$1,347,350</i>		<i>\$1,347,350</i>
Total Land and Associated Costs	\$1,008,100	\$2,389,000	\$3,397,100	\$0	\$3,397,100
Total Real Property Expenditures	\$1,790,866	\$2,389,000	\$4,179,866	\$0	\$4,179,866
Visitor Services					
Salaries and Benefits	\$4,588,744	\$159,621	\$4,748,365		\$4,748,365
Services and Supplies	\$502,475	<i>(\$6,313)</i>	\$496,162	\$14,413	\$510,575
Total Operating Expenditures	\$5,091,219	\$153,308	\$5,244,527	\$14,413	\$5,258,940
Total Visitor Services Expenditures	\$5,091,219	\$153,308	\$5,244,527	\$14,413	\$5,258,940

Quarter 2 Budget Amendments Detail (Attachment 3)

Budget Categories / Accounts	Amended Budget (as of 12/31/2016)	Quarter 2 Re-Forecast	Quarter 2 Proposed Budget Amendment
10-10-110-6601 - Training & Conferences	\$33,250.00	\$31,550.00	(\$1,700.00)
10-10-110-6601 - Training & Conferences	\$0.00	\$1,300.00	\$1,300.00
10-30-310-6001 - Liability Insurance	\$0.00	\$5,060.28	\$5,060.28
10-35-315-6001 - Liability Insurance	\$0.00	\$3,373.52	\$3,373.52
10-35-315-6002 - Property Insurance	\$0.00	\$2,099.10	\$2,099.10
10-40-410-5020 - Other Outside Services	\$40,000.00	\$29,075.13	(\$10,924.87)
10-40-410-5205 - Legislative Consultant	\$48,000.00	\$51,955.04	\$3,955.04
10-40-410-5299 - Other Professional Services	\$35,000.00	\$40,629.22	\$5,629.22
10-40-410-6001 - Liability Insurance	\$0.00	\$5,060.28	\$5,060.28
10-40-410-6902 - Office Supplies	\$1,000.00	\$1,500.38	\$500.38
10-50-510-6001 - Liability Insurance	\$92,130.00	\$33,735.20	(\$58,394.80)
10-50-520-7204 - Sales & Use Taxes	\$5,000.00	\$6,326.00	\$1,326.00
10-50-530-6601 - Training & Conferences	\$13,950.00	\$7,000.00	(\$6,950.00)
10-50-530-6801 - Computer Software	\$157,550.00	\$55,554.45	(\$101,995.55)
10-50-540-5002 - Bank Service Fees	\$2,500.00	\$8,398.71	\$5,898.71
10-50-540-5005 - Payroll Services	\$0.00	\$1,796.56	\$1,796.56
10-50-540-5299 - Other Professional Services	\$7,600.00	\$12,503.30	\$4,903.30
10-50-540-5403 - Membership (Organizational) & Dues	\$0.00	\$425.00	\$425.00
10-50-540-6601 - Training & Conferences	\$14,200.00	\$15,139.26	\$939.26
10-50-550-5705 - Utilities - Telephone	\$480.00	\$17,373.06	\$16,893.06
10-50-550-6601 - Training & Conferences	\$42,600.00	\$59,706.50	\$17,106.50
10-50-550-6803 - Computer Hardware	\$49,500.00	\$98,177.13	\$48,677.13
10-50-560-5219 - Legal Services	\$55,000.00	\$60,157.50	\$5,157.50
10-50-560-5299 - Other Professional Services	\$95,470.00	\$90,223.44	(\$5,246.56)
10-50-560-6101 - Legal/Classified	\$10,000.00	\$14,016.95	\$4,016.95
10-50-560-6601 - Training & Conferences	\$36,500.00	\$27,680.17	(\$8,819.83)
10-50-560-6606 - Recognition Activities	\$18,000.00	\$15,461.05	(\$2,538.95)
10-61-611-6002 - Property Insurance	\$19,367.00	\$42,821.40	\$23,454.40
10-61-621-6002 - Property Insurance	\$5,948.00	\$0.00	(\$5,948.00)
10-61-631-5006 - Alarm Services	\$3,000.00	\$8,000.34	\$5,000.34
10-61-631-5701 - Utilities - Electrical	\$19,000.00	\$14,941.69	(\$4,058.31)
10-61-631-5702 - Utilities - Water	\$15,000.00	\$12,000.13	(\$2,999.87)
10-61-631-5703 - Utilities - Propane, Gas	\$3,500.00	\$4,500.43	\$1,000.43
10-61-631-7101 - Facility Maint - Structures - Exterior/Interior	\$26,660.00	\$36,238.64	\$9,578.64
10-61-631-7104 - Facility Maint - Water Systems	\$0.00	\$7,237.71	\$7,237.71
10-61-631-7111 - Facility Maint - Protective Barriers	\$6,000.00	\$15,601.42	\$9,601.42
10-61-631-7112 - Facility Maint - Resource Mgmt/Lanscaping	\$12,000.00	\$16,999.76	\$4,999.76
10-61-631-7113 - Facility Maint - Pest Control	\$2,500.00	\$1,000.00	(\$1,500.00)
10-61-641-5006 - Alarm Services	\$5,600.00	\$3,341.68	(\$2,258.32)
10-61-641-5009 - Internet Provider	\$0.00	\$1,354.00	\$1,354.00
10-61-641-5701 - Utilities - Electrical	\$20,600.00	\$12,943.82	(\$7,656.18)
10-61-641-5705 - Utilities - Telephone	\$5,400.00	\$3,689.32	(\$1,710.68)
10-61-641-6901 - Office Equipment	\$1,450.00	\$2,500.00	\$1,050.00
10-61-641-6903 - Office Furniture	\$5,000.00	\$10,000.21	\$5,000.21

Quarter 2 Budget Amendments Detail (Attachment 3)

Budget Categories / Accounts	Amended Budget (as of 12/31/2016)	Quarter 2 Re-Forecast	Quarter 2 Proposed Budget Amendment
10-61-641-7001 - Field Equipment/Shop Supplies	\$85,000.00	\$89,999.89	\$4,999.89
10-61-641-7006 - Restroom Supplies	\$6,200.00	\$7,460.11	\$1,260.11
10-61-641-7112 - Facility Maint - Resource Mgmt/Lanscaping	\$10,000.00	\$5,000.00	(\$5,000.00)
10-61-671-5008 - Radio Dispatch Services Contract	\$166,913.00	\$168,806.00	\$1,893.00
10-61-671-6705 - Maintenance & Repair - Radios	\$20,000.00	\$10,889.99	(\$9,110.01)
10-65-615-5219 - Legal Services	\$3,000.00	\$2,000.00	(\$1,000.00)
10-65-615-5901 - Printing Services	\$4,000.00	\$15,891.55	\$11,891.55
10-65-615-6903 - Office Furniture	\$8,000.00	\$5,500.00	(\$2,500.00)
10-65-625-5214 - Patrol Contract Services	\$3,500.00	\$0.00	(\$3,500.00)
10-65-625-5217 - Medical Services	\$1,250.00	\$0.00	(\$1,250.00)
10-65-625-7004 - Uniforms - District Provided	\$12,900.00	\$15,198.41	\$2,298.41
10-65-635-5299 - Other Professional Services	\$30,000.00	\$32,200.00	\$2,200.00
10-65-635-5699 - Rents & Leases - Special Event Rentals	\$12,000.00	\$14,000.00	\$2,000.00
10-65-645-7607 - Docent & Volunteer Recognition Events/Items	\$26,000.00	\$30,272.57	\$4,272.57
10-80-810-6001 - Liability Insurance	\$0.00	\$6,747.04	\$6,747.04
10-80-810-6002 - Property Insurance	\$0.00	\$2,099.10	\$2,099.10
10-80-810-6601 - Training & Conferences	\$10,000.00	\$8,050.00	(\$1,950.00)
10-80-810-6601.01 - Training & Conferences - Travel/Food - Training	\$0.00	\$1,159.50	\$1,159.50
10-80-810-6602 - Educational Assistance/Tuition Reimbursement	\$0.00	\$790.00	\$790.00
10-80-820-5503 - Grant Award Agreements	\$0.00	\$12,999.83	\$12,999.83
10-80-820-7002 - Field Supplies - Consumables	\$4,650.00	\$4,097.00	(\$553.00)
10-80-820-7112 - Facility Maint - Resource Mgmt/Lanscaping	\$417,534.00	\$395,688.00	(\$21,846.00)
General Fund (10)			(\$12,405.23)
20-61-641-5214 - Patrol Contract Services	\$4,800.00	\$3,600.00	(\$1,200.00)
Hawthorn Fund (20)			(\$1,200.00)
30-35-325-6301 - Vehicle Expense	\$8,000.00	\$21,051.70	\$13,051.70
30-80-820-6101 - Legal/Classified	\$0.00	\$553.53	\$553.53
30-80-850-8201 - ARCHITECT/ENGINEERING SERVS	\$192,000.00	\$272,000.00	\$80,000.00
MAA - Capital (30)			\$93,605.23
40-80-850-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$80,000.00	\$0.00	(\$80,000.00)
General Fund - Capital (40)			(\$80,000.00)
Total Budget Amendments - Increase / (Decrease)			\$0.00

Debt Service Transfer	Adopted Budget	Quarter 2 Fund Transfer	Net-Zero Fund Transfer Change
10-50-540-9101 - Interest - Notes - Individuals	\$5,227,900.00	\$0.00	(\$5,227,900.00)
10-50-540-9201 - Principal - Notes - Individuals	\$4,397,021.00	\$0.00	(\$4,397,021.00)
30-50-540-9102.01 - Interest expense - MAA GO Bonds	\$684,919.00	\$0.00	(\$684,919.00)
30-50-540-9202.01 - Principal - MAA GO Bonds	\$775,000.00	\$0.00	(\$775,000.00)
50-90-XXX-9101 - Interest - Notes - Individuals	\$0.00	\$5,227,900.00	\$5,227,900.00
50-90-XXX-9101.01 - Interest expense - MAA GO Bonds	\$0.00	\$684,919.00	\$684,919.00
50-90-XXX-9102 - Principal - Notes - Individuals	\$0.00	\$4,397,021.00	\$4,397,021.00
50-90-XXX-9102.01 - Principal - MAA GO Bonds	\$0.00	\$775,000.00	\$775,000.00
Debt Service Fund (50)	\$11,084,840.00	\$11,084,840.00	\$0.00